

# **NEW SALES TAX PERMIT REQUIREMENTS FOR RELOCATION**

## **Prior Law**

Section 423.36 said a new sales tax permit must be obtained if a place of business is relocated from within the state, but did not specifically indicate that businesses moving from one Iowa county to another must obtain a permit in order to ensure that LOST and SAVE funds are distributed correctly.

## **New Provisions**

Section 423.36 now indicates that a new sales tax permit must be obtained if a place of business is relocated from one Iowa county to another.

## **Section Amended**

Section 20 of 2012 Iowa Acts Senate File 2328 amends section 423.36, subsection 3, paragraph a, Code 2011.

## **Effective Date**

July 1, 2012